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# **A GUIDE TO SALES AND USE TAX**

UMASS/AMHERST



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**Massachusetts  
Department of Revenue**

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*The purpose of this publication is to provide taxpayers with general information about Massachusetts tax laws and Department of Revenue policies and procedures as of June 1, 1993. It is not designed to address all questions in detail, and taxpayers are encouraged to seek further guidance as described throughout this guide. Nothing contained within this publication supersedes, alters or otherwise changes any provisions of Massachusetts General Laws, Massachusetts Department of Revenue Regulations or Rulings or any other sources of the law.*



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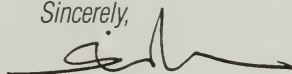
## **Dear Taxpayer:**

*A major part of our effort to provide a fair and efficient system of tax administration is our commitment to keep taxpayers informed of their responsibilities under the law. The Department of Revenue (DOR) works to fulfill this commitment by producing clear tax forms and instructions as well as informational guides to outline the Commonwealth's various taxes. A Guide to Sales and Use Tax is one in this series of publications we offer to help you understand and voluntarily comply with Massachusetts law.*

*Sales and use tax is one of several "trustee taxes" collected by DOR. Trustee taxes — which include sales and use, meals, withholding and room occupancy — are so-named because employees and customers are entrusting businesses to collect and to pay these taxes over to the Commonwealth. This guide provides answers to the most frequently asked questions about the sales and use tax. Additionally, lists of taxable and nontaxable items, a filing and payment schedule and sample forms are included for handy reference.*

*We hope you find this guide helpful in understanding your sales and use tax responsibilities. If you have further questions, please call our Customer Service Bureau at either our local or in-state, toll-free telephone number listed throughout the guide. We will be glad to give you any additional information that you may need.*

Sincerely,



Mitchell Adams  
Commissioner of Revenue

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## **Introduction**

*This guide contains general information regarding the Massachusetts sales and use tax. It describes the tax, what types of transactions are taxable and what both a buyer and seller must do to comply with the law.*

*A Guide to Sales and Use Tax is designed to lead you through the basics of sales and use tax by answering many frequently asked questions. Sample forms will show you how to fill out your return. The guide also includes a general listing of those items that are exempt from the Massachusetts sales and use tax.*

*This guide is part of an ongoing series of publications that the Massachusetts Department of Revenue (DOR) has issued to inform the public of various aspects of Massachusetts taxes. Please feel free to call DOR if you have any further questions about the sales and use tax or any other aspects of the Commonwealth's tax system.*

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## ***Common Sales/Use Tax Questions***

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### ***What is the sales tax?***

*The Massachusetts sales tax is 5 percent of the purchase price or rental charge of tangible personal property or telecommunications services\* sold or rented in the Commonwealth. The sales tax generally is paid to the vendor as an addition to the purchase price. The buyer pays the sales tax to the vendor at the time of purchase; the vendor then remits the tax to the Commonwealth. For motor vehicle and trailer sales, however, the sales tax is paid directly to the Commonwealth by the purchaser. For more detailed information on motor vehicle sales taxes, please call DOR's Customer Service Bureau at (617) 727-4545.*

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### ***What is the use tax?***

*The Massachusetts use tax is 5 percent of the sales price or rental charge on tangible personal property (including mail order items) on which no sales tax, or a sales tax rate less than the 5 percent Massachusetts rate, was paid and which are to be used, stored or consumed in the Commonwealth. The use tax, unlike the sales tax, generally is paid directly to the Commonwealth by the purchaser.*

***Example:*** *You purchase furniture for your Massachusetts business or residence from an out-of-state firm and pay no sales tax. You are required to pay the 5 percent Massachusetts use tax. The use tax applies because the furniture was not subject to a sales tax in the other state and because it is for use in the Commonwealth.*

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\*Telecommunications services include telephone and other transmissions of information (such as beeper services, cellular telephone services and telegram services). Generally, the tax on the sale or use of telecommunications services is a tax on the transmission of messages or information by various electronic means, but not on the sale or use of information itself. For more specific information, please see DOR Regulation 830 CMR 64H.1.6, Telecommunications Services.



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**Who is a sales/use  
tax vendor?**

*A sales/use tax vendor is a retailer or any other person who regularly sells, rents or leases tangible personal property or telecommunications services that are subject to the Massachusetts sales tax. A vendor is anyone who:*

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- *Sells, rents or leases in Massachusetts;*
  - *Purchases tangible personal property or telecommunications services for resale in Massachusetts;*
  - *Acquires parts to manufacture goods for sale or resale in Massachusetts;*
  - *Has a business location in Massachusetts;*
  - *Has representatives soliciting orders for tangible personal property or telecommunications services within Massachusetts;*  
*or*
  - *Sells to Massachusetts residents or businesses and delivers, repairs or installs goods or telecommunications services within the Commonwealth.*
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**Please note:** *Tax-exempt organizations that sell tangible personal property or telecommunications services on a regular basis are considered vendors and are required to collect sales/use tax.*

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***What are the responsibilities of a sales/use tax vendor?***

*Massachusetts sales/use tax vendors are responsible for:*

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- Registering with DOR to collect sales/use tax;
  - Collecting the 5 percent sales/use tax on taxable sales or rentals of tangible personal property or telecommunications services. *Please note: The tax must be stated separately on all invoices, bills, displays or contracts; and*
  - Remitting all sales/use taxes to DOR with the appropriate Massachusetts sales/use tax form on time. *(For a complete listing of forms, please see "Where to Get Help and Forms" on page 30.)*
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***Are out-of-state vendors' responsibilities the same as in-state vendors' responsibilities?***

*Yes. Out-of-state vendors who meet any of the vendor definitions listed on page 5 generally have the same responsibilities as Massachusetts vendors.*

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***How does a vendor register to collect sales/use tax?***

*To register to collect Massachusetts sales/use tax, vendors must file a Massachusetts Trustee Tax Application for Registration (Form TA-1) with DOR for their primary place of business and an Application for Additional Registration (Form TA-2) for each additional business location. A registration fee of \$10 must be paid for each location at which a vendor collects sales/use tax.*

*After processing an application for registration, DOR will issue the vendor a Sales and Use Tax Registration Certificate (Form ST-1) for each business location. Form ST-1 must be displayed in a conspicuous location on the business premises.*

*As a convenience to customers, vendors such as out-of-state retailers and mail order firms can register voluntarily to collect use tax, although it is not required.*



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***Must a person register to pay sales/use tax on occasional out-of-state purchases?***

*No. People who are not registered to collect sales/use tax in Massachusetts, and who make an occasional out-of-state purchase for business or personal use, do not need to register. They instead must pay their use taxes by filing an Individual Use Tax Return (Form ST-10/11).*

*Generally, anyone who pays a sales or use tax to another state on merchandise or telecommunications services to be used in the Commonwealth is entitled to a credit against the Massachusetts use tax — up to the 5 percent Massachusetts sales/use tax rate. This credit is granted for sales tax paid to another state only if that state has a reciprocal agreement with Massachusetts; each state gives credit to purchasers for sales tax paid to the other state. If a sales tax rate of less than 5 percent is paid to the other state, the Massachusetts use tax is the difference between the two states' sales tax rates. If a sales or use tax is paid to a state that does not have a reciprocal agreement with Massachusetts, then the sales/use tax credit does not apply.*

*Massachusetts has sales tax exemption agreements with most states. Some states, however, have only limited agreements with the Commonwealth. If you need more detailed information about a specific state, please call DOR's Customer Service Bureau at (617) 727-4545 or toll-free in Massachusetts at 1-800-392-6089.*

***Example:***

*State X imposes a sales/use tax of 4 percent and has a reciprocal sales/use tax agreement with Massachusetts. You purchase a camera in State X for use in your Massachusetts business. You pay \$1400 plus \$56 tax for the camera. Since State X has a sales tax rate less than the 5 percent Massachusetts rate, you owe a use tax in Massachusetts of \$14 — \$70 (5 percent Massachusetts sales tax obligation) minus \$56 (4 percent State X sales tax payment).*

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## **Tax-Exempt Items**

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### **What types of sales are exempt from the sales/use tax?**

Massachusetts law exempts a number of items from the sales/use tax. The following categories of sales or types of transactions generally are exempted from the sales/use tax. For information on the status of individual items, please refer to "What Specific Items Are Exempt from the Sales and Use Tax?" starting on page 12. If you have questions about whether certain items fit into these exempt categories, please call DOR's Customer Service Bureau at (617) 727-4545 or toll-free in Massachusetts at 1-800-392-6089.

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### **Sales of food and clothing:**

Sales of food for human consumption, other than meals sold by a restaurant, generally are tax-exempt. Sales of individual items of clothing costing \$175 or less also are generally exempt. (Sales tax is due only on the amount over \$175 per item.)

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### **Sales of periodicals:**

Periodicals such as newspapers and magazines generally are exempt.

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### **Admission sales:**

Sales of tickets to such activities as sporting and amusement events are exempt.

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### **Sales of utilities and heating fuel to residential users, small businesses and certain industrial users:**

Sales of gas, steam, electricity or heating fuel for residential purposes are exempt. Residential use includes use in any dwelling where people customarily reside on a long-term basis, whether or not the occupants of the dwelling are the purchasers of the fuel. Thus, residential use includes use in apartment buildings, rooming houses and nursing homes as well as use in single family or multifamily homes, but generally does not include use in hotels.

Sales of utilities and heating fuel also are exempt when sold to businesses with five or fewer employees or to manufacturing facilities that use at least 75 percent of their energy in manufacturing or heating the manufacturing facility. Small businesses must present a Small Business Energy Exemption Certificate (Form ST-13) to the vendor to claim the exemption. Eligible

*industrial users must provide an Exempt Use Certificate (Form ST-12). Residential users are not required to present exemption certificates.*

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***Sales of  
telecommunications  
services to  
residential users:***

*Sales of local residential telecommunications services billed on a recurring basis or for message unit charges are tax-exempt when provided to a residential purchaser, up to a total of \$30 per month. Residential telephone service generally includes service provided to an individual for personal use at his or her residential address, including an individual dwelling unit such as an apartment. In the case of institutions where individuals reside, such as schools or nursing homes, telephone service is considered residential if it is provided to and paid for by an individual resident rather than by the institution. Telephone service provided to a business is not residential service even if the business is located in an individual's home. If an otherwise residential telephone is used for business purposes, the business must file a use tax return and pay tax on the service that is used. Residential users are not required to present exemption certificates.*

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***Charges for personal or  
professional services:***

*Accounting, insurance, legal and medical services, as well as services such as haircuts and car repairs are not taxable.*

***Please note:*** *Items sold in addition to services, such as a bottle of shampoo from a salon or parts for a car repair, are taxable and must be itemized separately on the bill. Massachusetts tax law treats some products as services and therefore exempts them from the sales tax. Other products, however, may combine taxable and nontaxable elements. Still other products, although labeled custom or a service, may not meet the legal definition for tax purposes. Service providers who have questions about the taxability of their transactions should contact DOR's Rulings and Regulations Bureau for clear guidance on this issue by writing to: Department of Revenue, Rulings and Regulations Bureau, 100 Cambridge Street, Room 703, Boston, MA 02204.*

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**Sales of transportation:**

*These services generally are not taxed. For example, a separately stated transportation charge for shipping by a common carrier is exempt, if the transportation occurs after the sale of the property. Any costs (e.g. shipping and handling) that are part of the sale are taxable.*

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**Casual and isolated sales:**

*Infrequent and nonrecurring transactions made by people not regularly engaged in the business of making such sales are exempt. For example, sales of used appliances by a homeowner or sales at an infrequent yard sale are exempt. Sales at a flea market, however, are never considered casual and isolated and are subject to the sales tax. **Please note:** Generally, casual sales of cars, boats, trailers or airplanes are taxable, except for certain family transactions.*

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**Resales:**

*Sales where the purchaser intends to resell the item or telecommunications services in the regular course of business are exempt. In these cases, a Sales Tax Resale Certificate (Form ST-4) must be given to and retained by the seller as proof the sale was exempt for the reasons stated on the certificate.*

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**Sales for out-of-state delivery:**

*Sales where the purchaser accepts title to or possession of an item outside Massachusetts generally are exempt. Similarly, if a vendor is obligated to deliver to an out-of-state purchaser's address or to an interstate common carrier for such a delivery, the sale is not taxable in Massachusetts. Generally, however, any taxable item brought into the state within six months of purchase for use, storage or consumption in Massachusetts is subject to the use tax.*

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**Sales to exempt organizations:**

*Sales to organizations that are tax-exempt under Section 501 (c)(3) of the Internal Revenue Code (such as charitable and nonprofit organizations) generally are exempt. To obtain the exemption, the purchaser must provide the vendor with a signed copy of a Sales Tax Exempt Purchaser Certificate (Form ST-5) or Contractor's*



*Sales Tax Exempt Purchase Certificate (Form ST-5C) and a copy of the organization's Certificate of Exemption (Form ST-2) issued by DOR. The vendor must ensure that this form is complete and retain it to prove the sale was exempt. Otherwise, the sales tax can be assessed against the vendor.*

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**Sales to government agencies:**

*Sales made directly to federal and Massachusetts state or municipal government agencies or entities are exempt. To qualify, the agency must be a regular department of government or an entity wholly owned by the government that performs governmental duties on an exclusive basis.*

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**Sales to manufacturers:**

*Sales of materials, tools, fuel, machinery and replacement parts that will be used directly and exclusively in the manufacture, processing or conversion of tangible personal property to be sold are exempt in many cases. The vendor must receive from the purchaser an Exempt Use Certificate (Form ST-12) and maintain proper records on such sales.*

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**Please note:** *Because of the complexity of the law, some guidelines listed here may not apply to every transaction. To avoid any interest or penalty charges on tax that was not collected properly, taxpayers with questions about the taxability of any sale should call DOR's Customer Service Bureau at (617) 727-4545 or request a letter ruling by writing to: Department of Revenue, Rulings and Regulations Bureau, 100 Cambridge Street, Room 703, Boston, MA 02204.*

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***What specific items are  
exempt from the  
sales/use tax?***

*Pages 13 through 20 detail the tax status of a number of specific items in the following categories:*

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- *Apparel and fabric goods;*

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- *Food and meals;*

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- *Health care items;*

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- *Home and household items; and*

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- *Reading materials and stationery*

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*These lists are intended to address only the most frequently asked sales/use tax questions. For more information on the tax status of an item not specifically mentioned, please call DOR's Customer Service Bureau at (617) 727-4545 or toll-free in Massachusetts at 1-800-392-6089.*



## ***Apparel and Fabric Goods***

*Clothing generally is exempt from the sales tax. However, any individual clothing item costing more than \$175 is taxable on the amount over the basic exemption. Thus, the tax on a \$200 suit would be \$1.25 — 5 percent of the \$25 taxable amount. If a number of items are being purchased, any applicable sales tax is charged only on individual items over \$175, no matter what the total bill.*

*While apparel designed solely for athletic or protective use is taxable, items that are also suitable for everyday use are exempt.*

*Materials that become part of articles of clothing are generally tax-exempt. Jewelry and accessories generally are taxable.*

*Following is the specific item list:*

| <b><i>Exempt</i></b>                     | <b><i>Taxable</i></b>                                    |
|--|--|
| <i>Aprons: barbecue, household</i>       | <i>Aprons: shop</i>                                      |
| <i>Bathing suits</i>                     | <i>Bathing and shower caps</i>                           |
| <i>Belts, buckles, suspenders</i>        | <i>Briefcases</i>  |
| <i>Children's novelty costumes</i>       | <i>Equipment, special clothing for jockeys</i>           |
| <i>Choir, clerical vestments</i>         | <i>Footwear:</i>   |
| <i>Cloth: synthetic or natural fiber</i> | <i>Bowling shoes</i>                                     |
| <i>Costumes</i>                          | <i>Cleated athletic shoes</i>                            |
| <i>Footwear:</i>                         | <i>Football shoes</i>                                    |
| <i>Boat shoes</i>                        | <i>Golf shoes</i>  |
| <i>Innersoles</i>                        | <i>Riding boots</i>                                      |
| <i>Jogging shoes</i>                     | <i>Shoe bags, trees</i>                                  |
| <i>Overshoes</i>                         | <i>Shoe polish, brushes</i>                              |
| <i>Sandals</i>                           | <i>Ski boots</i>   |
| <i>Shoelaces</i>                         | <i>Waders</i>  |
| <i>Shoes and boots</i>                   | <i>Gloves: protective (gardening, etc.)</i>              |
| <i>Slippers</i>                          | <i>Hair notions (barrettes, combs and brushes, etc.)</i> |
| <i>Sneakers and tennis shoes</i>         |  |
| <i>Gloves: dress, casual</i>             |  |

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## **Apparel and Fabric Goods**

*Continued*

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### **Exempt** (continued)

Gym uniforms  
Hats, caps, earmuffs  
Hosiery, socks, garters and  
    garter belts  
Jackets, windbreakers  
Jogging bras  
Leotards, tights  
Neckwear, ties, scarves  
Rainwear  
Sewing goods:  
    Buttons  
    Elastic binders, tapes  
    Fabric and materials for  
        clothing  
    Thread  
    Yarn (other than rug)  
    Yarn goods  
    Zippers  
Ski pants  
Tennis clothing  
Uniforms: band, camping, fire,  
    nurse, police, waiter/waitress  
Work clothes

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### **Taxable** (continued)

Handkerchiefs  
Handbags, purses  
Luggage  
Protective helmets  
Sewing supplies:  
    Dress forms, patterns,  
        Embroidery hoops  
    Knitting bags  
    Needles, pins, thimbles  
    Needlework instruction  
        books  
    Rug yarn  
    Scissors  
    Sewing kits  
    Skein and yarn holders  
    Tape measures  
Uniforms: athletic (baseball,  
    football, etc.)  
Wallets

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## ***Food and Meals***

*In general, food products for human consumption are exempt from sales tax. Food items purchased with federal food stamps are also exempt from the sales tax. Questions sometimes arise as to whether an item is considered to be an exempt food; below is a list of commonly questioned items:*

| <b><i>Exempt</i></b>              | <b><i>Taxable</i></b>       |
|-----------------------------------|-----------------------------|
| <i>Breath-freshening candies</i>  | <i>Antacids</i>             |
| <i>Dietetic candies</i>           | <i>Dietary supplements</i>  |
| <i>Food substitutes</i>           | <i>Vitamins and food</i>    |
| <i>Gum</i>                        | <i>supplements</i>          |
| <i>Salt and sugar substitutes</i> | <i>Weight-loss aids and</i> |
| <i>Nonmedicated cough drops</i>   | <i>preparations</i>         |

*Food or beverages prepared for human consumption and provided by a restaurant are taxable as "meals." Food or beverages sold on a "take out" or "to go" basis by a restaurant are also taxable. However, bakery products sold in units of six or more for take out and snacks or candy sold through a vending machine for less than \$1 are exempt.*

*The following operations, whether they stand alone or are part of another business activity, are considered restaurants and are required to collect the sales tax on meals:*

*Cafes  
Canteen trucks or wagons  
Catering businesses  
Cocktail lounges and bars  
Coffee shops  
Diners  
Dining rooms  
Hotel and motel dining rooms  
Ice cream trucks and other food stands  
Lunch counters  
Private or social clubs*

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## ***Food and Meals***

*Continued*

*Snack bars (including theatre snack bars) and salad bars*

*Street wagons or carts*

*Taverns*

*Vending machines that sell snacks or candy with a sales price of \$1 or more*

*For more detailed information about the sales tax on meals, please see DOR Regulation 830 CMR 64H.6.5, Sales Tax on Meals, which is available by calling DOR's Rulings and Regulations Bureau at (617) 626-3250.*

## Health Care Items

The tax status of health care items and equipment generally is determined by explicit statutory reference. A guide to this complicated area is provided below:

| <b>Exempt</b>  | <b>Taxable</b>   |
|--|--|
| Abdominal belts  | Adhesive tape  |
| Baby oil   | Alcohol  |
| Baby pants   | Antacids   |
| Braces, supports and<br>corrective devices fit to the<br>patient | Athletic supporters                                      |
| Colostomy and ileostomy<br>bags, pouches and<br>solutions        | Baby lotions and powders                                 |
| Crutches, crutch cushions<br>and tips                            | Bandages and bandage<br>scissors                         |
| Diapers  | Bed pans   |
| Diaper linings   | Bedwetting alarm devices                                 |
| Hearing aid batteries  | Blood diagnostic products                                |
| Hearing aids worn on the<br>body                                 | Breast pumps   |
| Eyeglasses (prescription only)                                   | Condoms  |
| Incontinence pants   | Cosmetics  |
| Over-the-counter medications<br>sold on prescription             | Cotton balls   |
| Oxygen, blood and blood<br>plasma                                | Cotton swabs   |
| Prescription drugs   | Deodorants, antiperspirants                              |
| Prostheses   | Finger cots  |
| Sanitary napkins and belts                                       | Hairnets   |
| Syringes and needles (with<br>insulin prescription)              | Heating pads   |
| Tampons  | Hot water bottles  |
| Wheelchairs  | Ice bags   |
|  | Invalid cushions and rings                               |
|  | Lamps: heat and sun                                      |
|  | Nonprescription medicine                                 |
|  | Over-the-counter medications<br>not sold on prescription |
|  | Powders, deodorant, douches                              |
|  | Pregnancy test systems                                   |
|  | Prosthesis powder and<br>shampoo                         |

## **Health Care Items**

*Continued*

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### ***Taxable*** *(continued)*

*Rehabilitation devices and  
equipment used with  
oxygen*

*Respirators*

*Supports: ankle and wrist*

*Suspensories*

*Syringes (except with insulin  
prescription)*

*Thermometers*

*Urinals*

*Vaporizers*

*Vitamins*

*Weight-loss aids and  
preparations*

*Rentals, sales and repairs of the following are exempt only when  
prescribed by a registered physician:*

*Alternating pressure pad units*

*Canes, tripod canes*

*Enteral, parenteral feeding devices worn on the body*

*Hospital beds for home use*

*Incubators*

*Kidney dialysis machines*

*Life sustaining resuscitators*

*Oxygen concentrators, masks, humidifiers, etc.*

*Pacemakers*

*Patient lifts*

*Suction machines*

*Ultrasonic nebulizers*



## **Home and Household Items**

Household items generally are taxable. Seeds and fertilizers used to grow food for human consumption are exempt. Here is a listing of the tax status of specific items:

| <b>Exempt</b>  | <b>Taxable</b>  |
|--|---|
| Fertilizer, fungicides and insecticides                                | Appliances  |
| Flags: U.S. only   | Building materials  |
| Fuels:   | Fencing   |
| Charcoal   | Furniture and draperies   |
| Combustible fireplace logs   | Hardware  |
| Firewood, kindling   | Hobby supplies  |
| Lighter fluid  | Hoses and sprinklers  |
| Propane gas for grills   | Infant supplies:  |
| Gas, steam, electricity and heating fuel (for residential use)         | Baby harnesses  |
| Infant supplies:   | Carriages, strollers  |
| Baby buntings  | car seats, restraints   |
| Bibs   | Changing tables   |
| Diapers: cloth and disposable  | Cribs and crib blankets   |
| Linings  | Diaper bags   |
| Receiving blankets   | Nursing bottles, nipples  |
| Rubber pants   | Teething items  |
| Plants and seeds that produce food for human consumption               | Wipes   |
| Telecommunications services (up to \$30 per month for residential use) | Lawn furniture  |
|  | Lawnmowers, spreaders, sweepers                                 |
|  | Paint and painting supplies                                     |
|  | Peat moss   |
|  | Plants and seeds that do not produce food for human consumption |
|  | Potting soil, grass, shrubs                                     |
|  | Shovels and rakes   |
|  | Snowblowers   |
|  | Tools   |
|  | Umbrellas   |

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## **Home and Household Items**

*Continued*

*Equipment directly related to solar, wind-powered or heat-pump systems is exempt if the system is used as a primary or auxiliary power system for heating or supplying the energy needs of a taxpayer's principal residence in Massachusetts. Structural components, such as glass windows, are taxable unless they meet DOR's definition of custom-made.*

**Please note:** *Massachusetts also allows owners or tenants of residential property located in the Commonwealth a credit against their personal income tax for expenses related to renewable energy source property. To take the credit, taxpayers must complete and file Massachusetts Schedule EC, Solar and/or Wind Energy Credit, with their annual income tax returns.*

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## **Reading Materials and Stationery**

*Generally, these items are taxed. Exemptions are allowed by statute for newspapers, magazines, books used for religious worship and educational textbooks. Recordings of any nature, however, are taxable. Following is a list of specific items:*

| <b>Exempt</b>   | <b>Taxable</b>                        |
|---|---------------------------------------|
| <i>Bibles</i>   | <i>Books and paperbacks</i>           |
| <i>Books required by educational institutions for instruction</i> | <i>Dictionaries and encyclopedias</i> |
| <i>Magazines, newspapers and comic books</i>                      | <i>Greeting cards</i>                 |
| <i>Prayer books and missals</i>                                   | <i>School supplies</i>                |
|   | <i>Stationery and paper goods</i>     |

## Filing and Payment Requirements

### What is the schedule for filing and paying sales/use tax?

Different schedules must be followed for filing returns and paying sales/use tax depending on the amount of tax vendors expect to collect from their customers in a year. The following chart shows the different schedules for filing returns.

| <b>Annual sales/use tax collected</b> | <b>Return filing requirement</b>   | <b>Payment due</b>   |
|---------------------------------------|--|--|
| \$100 or less                         | <b>Annually</b> due 20 days after the end of the filing period — i.e., Jan. 20.<br><b>Form ST-9A</b>   | Payment due with return.   |
| From \$101 up to \$1,200              | <b>Quarterly</b> due 20 days after end of the filing period — i.e., April 20, July 20, October 20 and January 20.<br><b>Form ST-9Q (for goods)</b><br><b>Form STS-Q (for services)</b> | Payment due with return.   |
| From \$1,201 up to \$25,000           | <b>Monthly</b> due 20 days after end of the filing period — i.e., February 20 for January filing period.<br><b>Form ST-9 (goods)</b><br><b>Form STS-M (services)</b>                   | Payment due with return.   |
| More than \$25,000                    | <b>Quarterly</b> due 20 days after end of filing period.<br><b>Form ST-9QR (goods)</b><br><b>Form STS-QR (services)</b>  | Within 5 days of the end of each of the following periods on <b>Form ST-9MP (for goods)</b> or <b>STS-MP (for services)</b> : a) 1st through 22nd day of 1st month of calendar quarter;<br>b) 23rd day of 1st month through 22nd day of 2nd month of calendar quarter; |

| <b>Annual sales/use<br/>tax collected</b> | <b>Return filing<br/>requirement</b> | <b>Payment due</b>   |
|---|--------------------------------------|--|
|   |                                      | <p>c) 23rd day of 2nd month through 22nd day of 3rd month of calendar quarter. Taxes collected from 23rd through last day of 3rd calendar month are due on or before 20th day following the calendar quarter and are paid with the return. Differences between total liability and amounts paid during the quarter should be reconciled at the time the return is due.</p> |

**Reminder:** In order to be considered timely-filed, all returns must be postmarked by the U.S. Postal Service at least two days prior to the due date of the return.

### **What are the penalty and interest charges for late returns and payments?**

Sales/use tax returns that are not filed on or before the due date are subject to interest and penalty charges.

The penalty for late payment is  $\frac{1}{2}$  percent per month (or fraction thereof) of the balance due, up to a maximum of 25 percent.

The penalty for failure to file a return by the due date is 1 percent per month (or fraction thereof) of the balance due, up to a maximum of 25 percent.

Also if you fail to pay the tax when due, interest will be charged at the federal short-term rate (which can change quarterly) plus 4 percentage points, compounded daily. If you wish to obtain information on these rates, please call DOR's Customer Service Bureau at (617) 727-4545 or toll-free in Massachusetts at

1-800-392-6089. Rates also are published each quarter in the *Taxpayer Advisory Bulletin*, which is available by calling DOR's Publishing Services Office at (617) 626-2800. Interest accruing before January 1, 1993, even if the underlying liability is not assessed until after that date, accrued as simple interest at a rate of 18 percent per year.

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**Are there any other penalties?**

Yes. For businesses with annual sales tax liabilities in excess of \$25,000, the Commissioner of Revenue is authorized to impose a 5 percent penalty on the amount of any underpayment of a tax for which periodic payments are due between filing requirements. The amount of underpayment is any portion of a tax payment or deposit that was due on a monthly or more frequent basis, but that was not paid when due.

A fine may be imposed on any vendor who advertises or states to the public or any customer, directly or indirectly, that the sales tax, or any part of it, will be assumed or absorbed by the vendor, that it will not be added to the selling price or that it will be refunded in whole or in part. This fine may not exceed \$100.

**Willful evasion** of taxes is a felony punishable by a fine up to \$100,000 for individuals or \$500,000 for corporations and/or imprisonment for up to five years. Willful failure to collect and pay over taxes is also a felony and is punishable by a fine up to \$10,000 and/or imprisonment for up to five years.

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**Should a form be filed even if no tax was due for a given period?**

Yes. A form should be filed for all periods even when no tax is due — just enter zero in the appropriate places. Filing each period is necessary for DOR's record keeping purposes. It also will help to avoid requests from the Department for filing information.

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**What records must sales/use tax vendors keep?**

Vendors registered to collect sales/use tax must keep complete and accurate records of the gross receipts from all sales, whether taxable or not. Vendors also must retain copies of sales/use tax returns together with any supporting information necessary to



*verify the accuracy of the return. Sufficient records provide the vendor with evidence of each transaction and may include, but are not limited to, register tapes, cash journals, memorandum accounts and ledgers.*

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***How long should  
sales/use tax records  
be kept?***

*Records must be retained for a minimum of three years from the date the return was filed or the date it was required to be filed, whichever is later. Additionally, returns may be audited for up to six years for understating by more than 25 percent the tax that should have been reported on the return. You also should know that there is no limitation on the period for which DOR may request records if a vendor failed to file a return or filed a false or fraudulent return. Further information about retaining records is available in DOR Regulation 830 CMR 62C.25.1, Records Retention. To obtain a copy, please call DOR's Rulings and Regulations Bureau at (617) 626-3250.*



## Form examples:

**Example:** Edward has a part-time business making guitars in Connecticut. Since Edward sometimes sells and delivers those guitars to Massachusetts residents, he registered to collect Massachusetts sales tax. As his annual Massachusetts sales tax collections are less than \$100, Edward files an Annual Sales and Use Tax Return (Form ST-9A) to make his sales tax payments.

If Edward has sales on \$1,855 during the year, his completed Form ST-9A will look like this:

### ST-9A: FRONT

| ST-9A<br><b>A</b>  |   | MASSACHUSETTS DEPARTMENT OF REVENUE<br>ANNUAL SALES AND USE TAX RETURN<br>YOU SHOULD FILE THIS FORM EVEN THOUGH NO TAX MAY BE DUE. |  |  |        |    |
|--|---|--|--|--|--------|----|
| BE SURE THIS RETURN COVERS<br>THE CORRECT PERIOD               | FEDERAL IDENTIFICATION NUMBER                           | FOR YEAR   |  |  |        |    |
|  | 123-456-789*01*   | 1994   |  |  |        |    |
| IF NOT<br>CORRECT,<br>PLEASE<br>PRINT<br>CHANGES<br>HERE.<br>→ | Edward Taxpayer<br>Main Street<br>Hartford, Connecticut |  |  | 1. GROSS SALES   | 1,855. | -  |
|  |   |  |  | 2. SALES FOR RESALE/<br>EXEMPT SALES OR OTHER<br>ADJUSTMENTS   |        |    |
|  |   |  |  | 2A. SALES OF MATERIALS, TOOLS<br>AND FUEL                      |        |    |
|  |   |  |  | 2B. SALES OF MACHINERY AND<br>REPLACEMENT PARTS                |        |    |
|  |   |  |  | 3. TOTAL NON-TAXABLE SALES<br>(2 + 2A + 2B)                    | 0.     | -  |
|  |   |  |  | 4. TAXABLE SALES<br>(ITEM 1 MINUS ITEM 3).<br>ZERO IF NEGATIVE | 1,855. | -  |
|  |   |  |  | 5. USE TAX PURCHASES   | 0.     | -  |
|  |   |  |  | 6. TOTAL TAXABLE AMOUNT<br>(4 + 5)                             | 1,855. | -  |
|  |   |  |  | 7. TOTAL TAXES<br>5% OF ITEM 6                                 | 92.    | 75 |
| 8. PENALTIES AND INTEREST                                      | 0.  | -  |  |  |        |    |
| 9. TOTAL AMOUNT DUE  | 92.   | 75   |  |  |        |    |

Return is due with payment on or before the 20th day of January following the year indicated above. Make check payable to Commonwealth of Mass. Mail to: Mass. Dept. of Revenue, P.O. Box 7043, Boston, MA 02204.

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature Edward Taxpayer Title Owner Date 1/5/95

### ST-9A: BACK

#### IMPORTANT: READ INSTRUCTIONS BEFORE COMPLETING RETURN

If Name and/or Identification Number change, report the change on Form AI-1 within 10 days.

**New owners:** Do not use previous owner's form to file your return. Any change in ownership or organization requires a new registration. You must file a new Form TA-1.

**Note:** Items 2A and 2B are for the sales of items becoming part of property sold or used directly in industrial or certain other production. These items are not to be used for income deductions.

**Example:** Carol, who owns an antique store in Southborough, MA is registered to collect sales/use tax in Massachusetts. Since her annual sales tax collections average \$10,000, Carol files Monthly Sales and Use Tax Returns (Form ST-9) to make her sales tax payments.

In February, Carol sells \$23,000 of antiques to her customers. Three thousand dollars of Carol's sales are for resale. Her completed ST-9 for the month will look like this:

### ST-9: FRONT

| ST-9<br><b>SM</b>  |  | MASSACHUSETTS DEPARTMENT OF REVENUE<br>MONTHLY SALES AND USE TAX RETURN<br><small>YOU SHOULD FILE THIS FORM EVEN THOUGH NO TAX MAY BE DUE.</small> |          |           |  |
|--|--|--|----------|-----------|--|
| BE SURE THIS RETURN COVERS<br>THE CORRECT PERIOD   | FEDERAL IDENTIFICATION NUMBER                            | FOR MONTH  |          |           |  |
|  | 123-456-789*01*  | 2/95   |          |           |  |
| IF NOT CORRECT, PLEASE PRINT CHANGES HERE.<br><div style="border: 1px solid black; padding: 5px; margin-top: 10px; text-align: center;"> <b>Carol Taxpayer</b><br/> <b>Southborough, MA</b> </div> | 1. GROSS SALES   |  |          | 23,000. ✓ |  |
|  | 2. SALES FOR RESALE/ EXEMPT SALES OR OTHER ADJUSTMENTS   |  |          | 3,000. ✓  |  |
|  | 2A. SALES OF MATERIALS, TOOLS AND FUEL                   |  |          |           |  |
|  | 2B. SALES OF MACHINERY AND REPLACEMENT PARTS             |  |          |           |  |
|  | 3. TOTAL NON-TAXABLE SALES (2 + 2A + 2B)                 |  |          | 3,000. ✓  |  |
|  | 4. TAXABLE SALES (ITEM 1 MINUS ITEM 3). ZERO IF NEGATIVE |  |          | 20,000. ✓ |  |
|  | 5. USE TAX PURCHASES                                     |  |          | 0         |  |
|  | 6. TOTAL TAXABLE AMOUNT (4 + 5)                          |  |          | 20,000. ✓ |  |
|  | 7. TOTAL TAXES 5% OF ITEM 6                              |  |          | 1,000. ✓  |  |
| 8. PENALTIES AND INTEREST  |  |  | 0. ✓     |           |  |
| 9. TOTAL AMOUNT DUE  |  |  | 1,000. ✓ |           |  |

Return is due with payment on or before the 20th day of the month following the month indicated above. Make check payable to Commonwealth of Mass. Mail to: Mass. Dept. of Revenue, P.O. Box 7039, Boston, MA 02204.

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature Carol Taxpayer Title Owner Date 3/2/95

### ST-9: BACK

**New owners:** Do not use previous owner's form to file your return. Any change in ownership or organization requires a new registration. You must file a new Form TA-1.

**Note:** Items 2A and 2B are for the sales of items becoming part of property sold or used directly in industrial or certain other production. These items are not to be used for income deductions.

**Example:**

In March, Carol purchases five display units in New Hampshire for use in her business. The total cost of the units is \$300. No sales tax is paid on the goods. Since the display units were purchased out-of-state for use in the Commonwealth and because no sales tax was paid, Carol is responsible for paying the 5 percent use tax to the Commonwealth. Since Carol is a registered Massachusetts sales/use tax vendor, she will make her use tax payment on her next monthly Form ST-9.

Carol has gross sales of \$19,500 in March, including \$1,500 in sales for resale. Her return, including the use tax payment, will look like this:

**ST-9: FRONT**

| ST-9<br><b>SM</b>   |  | MASSACHUSETTS DEPARTMENT OF REVENUE<br>MONTHLY SALES AND USE TAX RETURN<br><small>YOU SHOULD FILE THIS FORM EVEN THOUGH NO TAX MAY BE DUE.</small> |                          |  |  |                |           |  |          |   |  |   |  |   |          |  |           |                      |        |                                    |           |                                |        |                           |      |                     |        |
|---|--|--|--------------------------|--|--|----------------|-----------|--|----------|---|--|---|--|---|----------|--|-----------|----------------------|--------|------------------------------------|-----------|--------------------------------|--------|---------------------------|------|---------------------|--------|
| <small>BE SURE THIS RETURN COVERS<br/>THE CORRECT PERIOD</small>  |  | <small>FEDERAL IDENTIFICATION NUMBER</small>   | <small>FOR MONTH</small> |  |  |                |           |  |          |   |  |   |  |   |          |  |           |                      |        |                                    |           |                                |        |                           |      |                     |        |
|   |  | 123-456-789*01*  | 3/95                     |  |  |                |           |  |          |   |  |   |  |   |          |  |           |                      |        |                                    |           |                                |        |                           |      |                     |        |
| <small>IF NOT<br/>CORRECT,<br/>PLEASE<br/>PRINT<br/>CHANGES<br/>HERE.</small><br>→  | <b>Carol Taxpayer</b><br><b>Southborough, MA</b>   |  |                          |  |  |                |           |  |          |   |  |   |  |   |          |  |           |                      |        |                                    |           |                                |        |                           |      |                     |        |
|   | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">1. GROSS SALES</td> <td style="text-align: right;">19,500. —</td> </tr> <tr> <td>2. SALES FOR RESALE/<br/>EXEMPT SALES OR OTHER<br/>ADJUSTMENTS</td> <td style="text-align: right;">1,500. —</td> </tr> <tr> <td>2A. SALES OF MATERIALS, TOOLS<br/>AND FUEL</td> <td></td> </tr> <tr> <td>2B. SALES OF MACHINERY AND<br/>REPLACEMENT PARTS</td> <td></td> </tr> <tr> <td>3. TOTAL NON-TAXABLE SALES<br/>(2 + 2A + 2B)</td> <td style="text-align: right;">1,500. —</td> </tr> <tr> <td>4. TAXABLE SALES<br/>(ITEM 1 MINUS ITEM 3).<br/>ZERO IF NEGATIVE</td> <td style="text-align: right;">18,000. —</td> </tr> <tr> <td>5. USE TAX PURCHASES</td> <td style="text-align: right;">300. —</td> </tr> <tr> <td>6. TOTAL TAXABLE AMOUNT<br/>(4 + 5)</td> <td style="text-align: right;">18,300. —</td> </tr> <tr> <td>7. TOTAL TAXES<br/>5% OF ITEM 6</td> <td style="text-align: right;">915. —</td> </tr> <tr> <td>8. PENALTIES AND INTEREST</td> <td style="text-align: right;">0. —</td> </tr> <tr> <td>9. TOTAL AMOUNT DUE</td> <td style="text-align: right;">915. —</td> </tr> </table> |  |                          |  |  | 1. GROSS SALES | 19,500. — | 2. SALES FOR RESALE/<br>EXEMPT SALES OR OTHER<br>ADJUSTMENTS | 1,500. — | 2A. SALES OF MATERIALS, TOOLS<br>AND FUEL |  | 2B. SALES OF MACHINERY AND<br>REPLACEMENT PARTS |  | 3. TOTAL NON-TAXABLE SALES<br>(2 + 2A + 2B) | 1,500. — | 4. TAXABLE SALES<br>(ITEM 1 MINUS ITEM 3).<br>ZERO IF NEGATIVE | 18,000. — | 5. USE TAX PURCHASES | 300. — | 6. TOTAL TAXABLE AMOUNT<br>(4 + 5) | 18,300. — | 7. TOTAL TAXES<br>5% OF ITEM 6 | 915. — | 8. PENALTIES AND INTEREST | 0. — | 9. TOTAL AMOUNT DUE | 915. — |
|   | 1. GROSS SALES   | 19,500. —  |                          |  |  |                |           |  |          |   |  |   |  |   |          |  |           |                      |        |                                    |           |                                |        |                           |      |                     |        |
|   | 2. SALES FOR RESALE/<br>EXEMPT SALES OR OTHER<br>ADJUSTMENTS   | 1,500. —   |                          |  |  |                |           |  |          |   |  |   |  |   |          |  |           |                      |        |                                    |           |                                |        |                           |      |                     |        |
|   | 2A. SALES OF MATERIALS, TOOLS<br>AND FUEL  |  |                          |  |  |                |           |  |          |   |  |   |  |   |          |  |           |                      |        |                                    |           |                                |        |                           |      |                     |        |
|   | 2B. SALES OF MACHINERY AND<br>REPLACEMENT PARTS  |  |                          |  |  |                |           |  |          |   |  |   |  |   |          |  |           |                      |        |                                    |           |                                |        |                           |      |                     |        |
|   | 3. TOTAL NON-TAXABLE SALES<br>(2 + 2A + 2B)  | 1,500. —   |                          |  |  |                |           |  |          |   |  |   |  |   |          |  |           |                      |        |                                    |           |                                |        |                           |      |                     |        |
|   | 4. TAXABLE SALES<br>(ITEM 1 MINUS ITEM 3).<br>ZERO IF NEGATIVE   | 18,000. —  |                          |  |  |                |           |  |          |   |  |   |  |   |          |  |           |                      |        |                                    |           |                                |        |                           |      |                     |        |
|   | 5. USE TAX PURCHASES   | 300. —   |                          |  |  |                |           |  |          |   |  |   |  |   |          |  |           |                      |        |                                    |           |                                |        |                           |      |                     |        |
| 6. TOTAL TAXABLE AMOUNT<br>(4 + 5)  | 18,300. —  |  |                          |  |  |                |           |  |          |   |  |   |  |   |          |  |           |                      |        |                                    |           |                                |        |                           |      |                     |        |
| 7. TOTAL TAXES<br>5% OF ITEM 6  | 915. —   |  |                          |  |  |                |           |  |          |   |  |   |  |   |          |  |           |                      |        |                                    |           |                                |        |                           |      |                     |        |
| 8. PENALTIES AND INTEREST   | 0. —   |  |                          |  |  |                |           |  |          |   |  |   |  |   |          |  |           |                      |        |                                    |           |                                |        |                           |      |                     |        |
| 9. TOTAL AMOUNT DUE   | 915. —   |  |                          |  |  |                |           |  |          |   |  |   |  |   |          |  |           |                      |        |                                    |           |                                |        |                           |      |                     |        |
| <small>Return is due with payment on or before the 20th day of the month following the month indicated above. Make check payable to Commonwealth of Mass. Mail to: Mass. Dept. of Revenue, P.O. Box 7039, Boston, MA 02204.</small>       |  |  |                          |  |  |                |           |  |          |   |  |   |  |   |          |  |           |                      |        |                                    |           |                                |        |                           |      |                     |        |
| <small>I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.</small> |  |  |                          |  |  |                |           |  |          |   |  |   |  |   |          |  |           |                      |        |                                    |           |                                |        |                           |      |                     |        |
| <small>Signature</small> <u>Carol Taxpayer</u> <small>Title</small> <u>Owner</u> <small>Date</small> <u>4/3/95</u>  |  |  |                          |  |  |                |           |  |          |   |  |   |  |   |          |  |           |                      |        |                                    |           |                                |        |                           |      |                     |        |

**ST-9: BACK**

**New owners:** Do not use previous owner's form to file your return. Any change in ownership or organization requires a new registration. You must file a new Form TA-1.

**Note:** Items 2A and 2B are for the sales of items becoming part of property sold or used directly in industrial or certain other production. These items are not to be used for income deductions.

**Example:** John is opening a music store in Boston. Because his is a new business, John registers to collect sales/use tax by filing Massachusetts Trustee Tax Application for Registration (Form TA-1). While completing Form TA-1, John estimates that he will collect over \$25,000 in sales tax from his customers in the upcoming year. Checking the Form TA-1 instructions, John determines that, for his estimated collection amount, he must file a Quarterly Sales and Use Tax Return for Vendors on Monthly Payment System (Form ST-9QR) and Monthly Deposit Payment of Sales and Use Tax (Form ST-9MP) to remit the sales tax he collects.

At the close of this first payment period, (1st day to 22nd day of the first month), John finds he has \$100,000 in sales. John's Form ST-9MP for the first payment period will look like this:

### ST-9MP: FRONT

|  |   |   |  |  |  |   |  |
|--|---|---|--|--|--|---|--|
| <b>FORM ST-9MP</b>   |   | <b>MASSACHUSETTS DEPARTMENT OF REVENUE</b>                          |  | <b>MONTHLY DEPOSIT PAYMENT OF SALES AND USE TAX</b>  |  | <b>ENTER PAYMENT DATE</b>                   |  |
| <b>SD</b>  |   | <b>YOU SHOULD FILE THIS FORM EVEN THOUGH NO PAYMENT MAY BE DUE.</b> |  | <b>1/27/95</b>   |  |   |  |
| BE SURE THIS VOUCHER COVERS THE CORRECT PERIOD   |   | FEDERAL ID NO<br><b>123-456-789*01*</b>                             |  | FOR QUARTER ENDING<br><b>3/95</b>  |  | ENTER AMOUNT OF PAYMENT<br><b>\$ 5,000.</b> |  |
| IF INCORRECT, SEE INSTRUCTIONS DO NOT ALTER  |   |   |  |  |  |   |  |
| IF NOT CORRECT, PLEASE PRINT CHANGES HERE.   | <b>John Taxpayer</b><br><b>Boston, MA</b> |   |  | <b>Payments must be received on or before the 27th day of each month, i.e., within five calendar days after the close of each taxable period.</b><br><br><b>TAXABLE PERIODS DURING CALENDAR QUARTER:</b><br>1. 1st DAY OF FIRST MONTH THROUGH 22nd DAY OF FIRST MONTH.<br>2. 23rd DAY OF FIRST MONTH THROUGH 22nd DAY OF SECOND MONTH.<br>3. 23rd DAY OF SECOND MONTH THROUGH 22nd DAY OF THIRD MONTH. |  |   |  |
| Return this completed form with payment. Make check payable to Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, P.O. Box 7035, Boston, MA 02204. |   |   |  |  |  |   |  |

### ST-9MP: BACK

#### IMPORTANT: READ INSTRUCTIONS BEFORE COMPLETING RETURN

If Name and/or Identification Number change, report the change within 10 days on Form AI-1. Only one (1) notification is needed.

**New owners:** Do not use previous owner's form to file your return. Any change in ownership or organization requires a new registration. You must file a new Form TA-1.



**Example:**

For the second payment period (23rd day of the first month to 22nd day of the second month), John has \$90,000 in sales. For the third payment period (23rd day of second month to 22nd day of third month), John has \$140,000 in sales. John remits his collected sales taxes by filing a Form ST-9MP at the end of each payment period.

For the fourth payment period (23rd day of the third month to the last day of the third month), John has \$30,000 in sales. Because this is the final payment period for the quarter, John now files Form ST-9QR to remit the \$1,500 of sales tax he collected in the fourth payment period and to reconcile all the amounts he paid during the quarter. When completed, John's quarterly return, Form ST-9QR, will look like this:

**ST-9QR: FRONT**

| <b>ST-9QR</b><br><b>MASSACHUSETTS DEPARTMENT OF REVENUE</b><br><b>QUARTERLY SALES AND USE TAX RETURN FOR VENDORS ON MONTHLY PAYMENT SYSTEM</b><br><b>YOU SHOULD FILE THIS FORM EVEN THOUGH NO TAX MAY BE DUE.</b>  |   |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
|--|---|--------------------------------|--|----------------|------------|---------------------------|------|---|------------|----------------------|------|--|------------|-----------------------------|-----------|----------------------------|-----------|----------------------------|------|----------------------|-----------|--|----------|---------------------------|---|----------------------|----------|--|--|-------------------------------------|--|
| <b>BE SURE THIS RETURN COVERS THE CORRECT PERIOD</b>   | <b>FEDERAL IDENTIFICATION NUMBER</b><br>123-456-789*01* | <b>FOR QTR. ENDING</b><br>3/95 |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
| IF INCORRECT, SEE INSTRUCTIONS. DO NOT ALTER.  |   |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
| <b>IF NOT CORRECT, PLEASE PRINT CHANGES HERE.</b><br><br><div style="border: 1px solid black; padding: 5px; text-align: center;"> <b>John Taxpayer</b><br/> <b>Boston, MA</b> </div>   |   |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">1. GROSS SALES</td> <td style="width: 50%; text-align: right;">360,000. —</td> </tr> <tr> <td>2. TOTAL NONTAXABLE SALES</td> <td style="text-align: right;">0. —</td> </tr> <tr> <td>3. TAXABLE SALES (ITEM 1 MINUS ITEM 2 — ZERO IF NEG.)</td> <td style="text-align: right;">360,000. —</td> </tr> <tr> <td>4. USE TAX PURCHASES</td> <td style="text-align: right;">0. —</td> </tr> <tr> <td>5. TOTAL TAXABLE AMOUNT (ITEM 3 PLUS ITEM 4)</td> <td style="text-align: right;">360,000. —</td> </tr> <tr> <td>6. TOTAL TAXES 5% OF ITEM 5</td> <td style="text-align: right;">18,000. —</td> </tr> <tr> <td>7. A. PREV. PAYMENTS MADE*</td> <td style="text-align: right;">16,500. —</td> </tr> <tr> <td>B. CREDIT FROM PREV. QTR.*</td> <td style="text-align: right;">0. —</td> </tr> <tr> <td>C. TOTAL (ADD A &amp; B)</td> <td style="text-align: right;">16,500. —</td> </tr> <tr> <td>8. TOTAL TAX DUE WITH THIS RETURN (ITEM 6 MINUS ITEM 7C)</td> <td style="text-align: right;">1,500. —</td> </tr> <tr> <td>9. PENALTIES AND INTEREST</td> <td style="text-align: right;">0</td> </tr> <tr> <td>10. TOTAL AMOUNT DUE</td> <td style="text-align: right;">1,500. —</td> </tr> <tr> <td>11. AMOUNT OVERPAID TO BE CREDITED TO NEXT TAX PERIOD*</td> <td></td> </tr> <tr> <td>12. AMOUNT OVERPAID TO BE REFUNDED*</td> <td></td> </tr> </table> |   |                                |  | 1. GROSS SALES | 360,000. — | 2. TOTAL NONTAXABLE SALES | 0. — | 3. TAXABLE SALES (ITEM 1 MINUS ITEM 2 — ZERO IF NEG.) | 360,000. — | 4. USE TAX PURCHASES | 0. — | 5. TOTAL TAXABLE AMOUNT (ITEM 3 PLUS ITEM 4) | 360,000. — | 6. TOTAL TAXES 5% OF ITEM 5 | 18,000. — | 7. A. PREV. PAYMENTS MADE* | 16,500. — | B. CREDIT FROM PREV. QTR.* | 0. — | C. TOTAL (ADD A & B) | 16,500. — | 8. TOTAL TAX DUE WITH THIS RETURN (ITEM 6 MINUS ITEM 7C) | 1,500. — | 9. PENALTIES AND INTEREST | 0 | 10. TOTAL AMOUNT DUE | 1,500. — | 11. AMOUNT OVERPAID TO BE CREDITED TO NEXT TAX PERIOD* |  | 12. AMOUNT OVERPAID TO BE REFUNDED* |  |
| 1. GROSS SALES   | 360,000. —  |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
| 2. TOTAL NONTAXABLE SALES  | 0. —  |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
| 3. TAXABLE SALES (ITEM 1 MINUS ITEM 2 — ZERO IF NEG.)  | 360,000. —  |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
| 4. USE TAX PURCHASES   | 0. —  |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
| 5. TOTAL TAXABLE AMOUNT (ITEM 3 PLUS ITEM 4)   | 360,000. —  |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
| 6. TOTAL TAXES 5% OF ITEM 5  | 18,000. —   |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
| 7. A. PREV. PAYMENTS MADE*   | 16,500. —   |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
| B. CREDIT FROM PREV. QTR.*   | 0. —  |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
| C. TOTAL (ADD A & B)   | 16,500. —   |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
| 8. TOTAL TAX DUE WITH THIS RETURN (ITEM 6 MINUS ITEM 7C)   | 1,500. —  |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
| 9. PENALTIES AND INTEREST  | 0   |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
| 10. TOTAL AMOUNT DUE   | 1,500. —  |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
| 11. AMOUNT OVERPAID TO BE CREDITED TO NEXT TAX PERIOD*   |   |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
| 12. AMOUNT OVERPAID TO BE REFUNDED*  |   |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
| *See instructions. List all payments made for this quarter on reverse. Return is due with payment on or before the 20th day of the month following the quarter indicated above. Make check payable to Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, P.O. Box 7035, Boston, MA 02204.  |   |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
| I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.   |   |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |
| Signature <u>John Taxpayer</u> Title <u>Owner</u> Date <u>4/3/95</u>   |   |                                |  |                |            |                           |      |   |            |                      |      |  |            |                             |           |                            |           |                            |      |                      |           |  |          |                           |   |                      |          |  |  |                                     |  |

**ST-9QR: BACK**

|  |                              |  |  |
|--|------------------------------|--|--|
| <b>IMPORTANT: READ INSTRUCTIONS BEFORE COMPLETING RETURN</b>   |                              |  |  |
| If Name and/or Identification Number change, report the change within 10 days on Form AI-1.  |                              |  |  |
| <b>New owners:</b> Do not use previous owner's form to file your return. Any change in ownership or organization requires a new registration. You must file a new Form TA-1. |                              |  |  |
| <b>NOTE:</b> The entire overpayment amount must be either credited or refunded. Do not split the overpayment between Item 11 and Item 12.                                    |                              |  |  |
| <b>The following sales and items are deductible:</b>   |                              |  |  |
| 13. Sales for resale   |                              |  |  |
| 14. Sales of items becoming part of property sold or used directly in industrial or certain other production   | A. Materials, tools and fuel |  |  |
|  | B. Machinery and repl. parts |  |  |
| 15. Other exempt sales   |                              |  |  |
| 16. Other adjustments  |                              |  |  |
| 17. Total nontaxable sales — enter in Item 2 on other side   |                              |  |  |

| List dates and amounts of payments made for this quarter (ST-9MP):                  |        |
|---|--------|
| Date  | Amount |
| 1/27/95   | 5,000  |
| 2/27/95   | 4,500  |
| 3/27/95   | 7,000  |
| Enter total payments here and in Item 7A: <span style="float: right;">16,500</span> |        |
| If you had an overpayment from the previous quarter, enter the credit in Item 7B.   |        |

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## ***Where to Get Help and Forms***

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### ***Where can I get sales/use tax information and forms?***

*For further information regarding the Massachusetts sales/use tax law, please contact:*

*Department of Revenue  
Customer Service Bureau  
100 Cambridge Street  
Boston, MA 02204  
(617) 727-4545  
Toll-free in Massachusetts 1-800-392-6089*

*Following is a list of the various forms and schedules that pertain to sales/use tax. Copies are available by calling DOR's Forms Supply number at (617) 727-4545. Certain forms below also are available through DOR's Fax on Demand system. Please call (617) 727-2123 from the handset on your fax machine and use the code number following the title of the appropriate document.*

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| <b><i>Form Number</i></b> | <b><i>Title/Fax Code</i></b>   |
|---------------------------|--|
| <b><i>ST-1</i></b>        | <i>Sales and Use Tax Registration Certificate</i>  |
| <b><i>ST-2</i></b>        | <i>Certificate of Exemption</i>  |
| <b><i>ST-3</i></b>        | <i>5% Sales Tax Schedule/403</i>   |
| <b><i>ST-4</i></b>        | <i>Sales Tax Resale Certificate</i>  |
| <b><i>ST-5</i></b>        | <i>Sales Tax Exempt Purchaser Certificate</i>  |
| <b><i>ST-5C</i></b>       | <i>Contractor's Sales Tax Exempt Purchase Certificate</i>  |
| <b><i>ST-6</i></b>        | <i>Aircraft, Boat, Recreation or Snow Vehicle — Certificate of Payment of Sales or Use Tax/406</i> |
| <b><i>ST-6E</i></b>       | <i>Aircraft or Motorboat Claim of Exemption from Sales or Use Tax/416</i>                          |
| <b><i>ST-7R</i></b>       | <i>Motor Vehicle Certificate of Payment of Sales or Use Tax/407</i>                                |
| <b><i>ST-9</i></b>        | <i>Monthly Sales and Use Tax Return</i>  |
| <b><i>ST-9A</i></b>       | <i>Annual Sales and Use Tax Return</i>   |
| <b><i>ST-9-AM</i></b>     | <i>Amended Sales and Use Tax Return/391</i>  |
| <b><i>ST-9C</i></b>       | <i>Consolidated Return Schedule</i>  |
| <b><i>ST-9MP</i></b>      | <i>Monthly Deposit Payment of Sales and Use Tax</i>  |

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| <b>Form Number</b>  | <b>Title/Fax Code</b>   |
|---------------------|---|
| <b>ST-9Q</b>        | Quarterly Sales and Use Tax Return  |
| <b>ST-9QR</b>       | Quarterly Sales and Use Tax Return for Vendors on Monthly Payment System  |
| <b>ST-10/11</b>     | Individual Use Tax Return/371   |
| <b>ST-12</b>        | Exempt Use Certificate/412  |
| <b>ST-12B</b>       | Sales Tax Exempt Certificate for Sales of Certain Medical Equipment/422   |
| <b>ST-12EC</b>      | Exempt Container Certificate/395  |
| <b>ST-13</b>        | Small Business Energy Exemption Certificate/413   |
| <b>ST-BDR</b>       | Claim for Bad Debt Reimbursement/378  |
| <b>ST-BDR-MEALS</b> | Claim for Bad Debt Reimbursement/379  |
| <b>MT-1</b>         | Meals and All Beverages Sales Tax Registration  |
| <b>ST-MAB-4</b>     | Sales Tax on Meals, Prepared Food and/or Alcoholic Beverages Return   |
| <b>ST-MAB-4C</b>    | Sales Tax on Meals, Prepared Food and/or Alcoholic Beverages — Consolidated Return Schedule                         |
| <b>ST-MAB-AM</b>    | Amended Sales Tax on Meals, Prepared Food and/or Alcoholic Beverages Return/392                                     |
| <b>ST-MAB-MP</b>    | Monthly Deposit Payment of Sales Tax on Meals and/or Alcoholic Beverages  |
| <b>ST-MAB-QR</b>    | Quarterly Sales Tax on Meals, Prepared Food and/or Alcoholic Beverages Return for Vendors on Monthly Payment System |
| <b>STS-Q</b>        | Quarterly Sales/Use Tax on Services Return  |
| <b>STS-M</b>        | Monthly Sales/Use Tax on Services Return  |
| <b>STS-MP</b>       | Monthly Deposit Payment of Sales/Use Tax on Services  |
| <b>STS-QR</b>       | Quarterly Sales/Use Tax on Services Return for Vendors on Monthly Payment System                                    |
| <b>TA-1</b>         | Massachusetts Trustee Tax Application for Registration/314  |
| <b>TA-2</b>         | Application for Additional Registration/315   |

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## Resources

DOR publishes a number of useful publications on various state tax issues. Unless otherwise indicated, these publications are available by calling DOR's Forms Supply number at (617) 727-4545. Many of the documents below also are available through DOR's Fax on Demand system. Please call (617) 727-2123 from the handset on your fax machine and use the code number following the title of the appropriate document.

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### **Title/Fax Code**

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A Guide to the Department of Revenue: Your Taxpayer Bill of Rights/3005 (20 pages)

A Guide to Filing Your Massachusetts Income Taxes/3006

A Guide to Withholding of Taxes on Wages/3007 (14 pages)

A Guide to Sales and Use Tax/3009 (18 pages)

A Guide to Sales Tax on Meals/3012 (14 pages)

A Guide to Estate Taxes/3011 (14 pages)

Small Business Packet contains registration materials, tax information, sample forms and information from other state agencies, and is available by calling DOR's Customer Service Bureau at (617) 626-4000.

Taxpayer Advisory Bulletin is published quarterly with updates on legislative, legal and Departmental decisions and is available at most libraries or by calling DOR's Publishing Services Office at (617) 626-2800.\*

MASSTAX Guide contains five volumes covering all state taxes and DOR administrative procedures; it is available for purchase through West Publishing Company (1-800-328-9352) or for reference at many law libraries and at the State House Library.

DOR Regulations, Technical Information Releases (TIRs), Directives and Rulings are prepared on general tax issues as well as specific taxpayer inquiries and are published in the MASSTAX Guide or are available by calling DOR's Rulings and Regulations Bureau at (617) 626-3250.\*

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\*To receive copies by Fax on Demand, please call (617) 727-2123 for a complete menu of these documents.

# MASSACHUSETTS SALES/USE TAX COLLECTION SCHEDULE

## 5% Sales Tax

Including Prepared Food and/or Alcoholic Beverages

| Amount of Sale | Tax | Amount of Sale  | Tax | Amount of Sale    | Tax  | Amount of Sale    | Tax  |
|----------------|-----|-----------------|-----|-------------------|------|-------------------|------|
| \$ .10 – .29   | .01 | \$8.10 – \$8.29 | .41 | \$16.10 – \$16.29 | .81  | \$24.10 – \$24.29 | 1.21 |
| .30 – .49      | .02 | 8.30 – 8.49     | .42 | 16.30 – 16.49     | .82  | 24.30 – 24.49     | 1.22 |
| .50 – .69      | .03 | 8.50 – 8.69     | .43 | 16.50 – 16.69     | .83  | 24.50 – 24.69     | 1.23 |
| .70 – .89      | .04 | 8.70 – 8.89     | .44 | 16.70 – 16.89     | .84  | 24.70 – 24.89     | 1.24 |
| .90 – 1.09     | .05 | 8.90 – 9.09     | .45 | 16.90 – 17.09     | .85  | 24.90 – 25.09     | 1.25 |
| 1.10 – 1.29    | .06 | 9.10 – 9.29     | .46 | 17.10 – 17.29     | .86  | 25.10 – 25.29     | 1.26 |
| 1.30 – 1.49    | .07 | 9.30 – 9.49     | .47 | 17.30 – 17.49     | .87  | 25.30 – 25.49     | 1.27 |
| 1.50 – 1.69    | .08 | 9.50 – 9.69     | .48 | 17.50 – 17.69     | .88  | 25.50 – 25.69     | 1.28 |
| 1.70 – 1.89    | .09 | 9.70 – 9.89     | .49 | 17.70 – 17.89     | .89  | 25.70 – 25.89     | 1.29 |
| 1.90 – 2.09    | .10 | 9.90 – 10.09    | .50 | 17.90 – 18.09     | .90  | 25.90 – 26.09     | 1.30 |
| 2.10 – 2.29    | .11 | 10.10 – 10.29   | .51 | 18.10 – 18.29     | .91  | 26.10 – 26.29     | 1.31 |
| 2.30 – 2.49    | .12 | 10.30 – 10.49   | .52 | 18.30 – 18.49     | .92  | 26.30 – 26.49     | 1.32 |
| 2.50 – 2.69    | .13 | 10.50 – 10.69   | .53 | 18.50 – 18.69     | .93  | 26.50 – 26.69     | 1.33 |
| 2.70 – 2.89    | .14 | 10.70 – 10.89   | .54 | 18.70 – 18.89     | .94  | 26.70 – 26.89     | 1.34 |
| 2.90 – 3.09    | .15 | 10.90 – 11.09   | .55 | 18.90 – 19.09     | .95  | 26.90 – 27.09     | 1.35 |
| 3.10 – 3.29    | .16 | 11.10 – 11.29   | .56 | 19.10 – 19.29     | .96  | 27.10 – 27.29     | 1.36 |
| 3.30 – 3.49    | .17 | 11.30 – 11.49   | .57 | 19.30 – 19.49     | .97  | 27.30 – 27.49     | 1.37 |
| 3.50 – 3.69    | .18 | 11.50 – 11.69   | .58 | 19.50 – 19.69     | .98  | 27.50 – 27.69     | 1.38 |
| 3.70 – 3.89    | .19 | 11.70 – 11.89   | .59 | 19.70 – 19.89     | .99  | 27.70 – 27.89     | 1.39 |
| 3.90 – 4.09    | .20 | 11.90 – 12.09   | .60 | 19.90 – 20.09     | 1.00 | 27.90 – 28.09     | 1.40 |
| 4.10 – 4.29    | .21 | 12.10 – 12.29   | .61 | 20.10 – 20.29     | 1.01 | 28.10 – 28.29     | 1.41 |
| 4.30 – 4.49    | .22 | 12.30 – 12.49   | .62 | 20.30 – 20.49     | 1.02 | 28.30 – 28.49     | 1.42 |
| 4.50 – 4.69    | .23 | 12.50 – 12.69   | .63 | 20.50 – 20.69     | 1.03 | 28.50 – 28.69     | 1.43 |
| 4.70 – 4.89    | .24 | 12.70 – 12.89   | .64 | 20.70 – 20.89     | 1.04 | 28.70 – 28.89     | 1.44 |
| 4.90 – 5.09    | .25 | 12.90 – 13.09   | .65 | 20.90 – 21.09     | 1.05 | 28.90 – 29.09     | 1.45 |
| 5.10 – 5.29    | .26 | 13.10 – 13.29   | .66 | 21.10 – 21.29     | 1.06 | 29.10 – 29.29     | 1.46 |
| 5.30 – 5.49    | .27 | 13.30 – 13.49   | .67 | 21.30 – 21.49     | 1.07 | 29.30 – 29.49     | 1.47 |
| 5.50 – 5.69    | .28 | 13.50 – 13.69   | .68 | 21.50 – 21.69     | 1.08 | 29.50 – 29.69     | 1.48 |
| 5.70 – 5.89    | .29 | 13.70 – 13.89   | .69 | 21.70 – 21.89     | 1.09 | 29.70 – 29.89     | 1.49 |
| 5.90 – 6.09    | .30 | 13.90 – 14.09   | .70 | 21.90 – 22.09     | 1.10 | 29.90 – 30.09     | 1.50 |
| 6.10 – 6.29    | .31 | 14.10 – 14.29   | .71 | 22.10 – 22.29     | 1.11 | 30.10 – 30.29     | 1.51 |
| 6.30 – 6.49    | .32 | 14.30 – 14.49   | .72 | 22.30 – 22.49     | 1.12 | 30.30 – 30.49     | 1.52 |
| 6.50 – 6.69    | .33 | 14.50 – 14.69   | .73 | 22.50 – 22.69     | 1.13 | 30.50 – 30.69     | 1.53 |
| 6.70 – 6.89    | .34 | 14.70 – 14.89   | .74 | 22.70 – 22.89     | 1.14 | 30.70 – 30.89     | 1.54 |
| 6.90 – 7.09    | .35 | 14.90 – 15.09   | .75 | 22.90 – 23.09     | 1.15 | 30.90 – 31.09     | 1.55 |
| 7.10 – 7.29    | .36 | 15.10 – 15.29   | .76 | 23.10 – 23.29     | 1.16 | 31.10 – 31.29     | 1.56 |
| 7.30 – 7.49    | .37 | 15.30 – 15.49   | .77 | 23.30 – 23.49     | 1.17 | 31.30 – 31.49     | 1.57 |
| 7.50 – 7.69    | .38 | 15.50 – 15.69   | .78 | 23.50 – 23.69     | 1.18 | 31.50 – 31.69     | 1.58 |
| 7.70 – 7.89    | .39 | 15.70 – 15.89   | .79 | 23.70 – 23.89     | 1.19 | 31.70 – 31.89     | 1.59 |
| 7.90 – 8.09    | .40 | 15.90 – 16.09   | .80 | 23.90 – 24.09     | 1.20 | 31.90 – 32.09     | 1.60 |

To calculate the sales tax on any amount over \$32.09, multiply the purchase price by .05 and round off to the nearest cent.

**THE TAX MUST BE COMPUTED ON THE TOTAL SALE  
(WITH THE EXCEPTION OF INDIVIDUAL CLOTHING ITEMS  
OVER \$175) AND NOT ON PRICES OF INDIVIDUAL ITEMS  
INCLUDED IN THE SALE.**

# MASSACHUSETTS SALES/USE TAX COLLECTION SCHEDULE

## 5% Sales Tax

Including Prepared Food and/or Alcoholic Beverages

| Amount of Sale | Tax | Amount of Sale  | Tax |
|----------------|-----|-----------------|-----|
| \$ .10 – .29   | .01 | \$8.10 – \$8.29 | .41 |
| .30 – .49      | .02 | 8.30 – 8.49     | .42 |
| .50 – .69      | .03 | 8.50 – 8.69     | .43 |
| .70 – .89      | .04 | 8.70 – 8.89     | .44 |
| .90 – 1.09     | .05 | 8.90 – 9.09     | .45 |
| 1.10 – 1.29    | .06 | 9.10 – 9.29     | .46 |
| 1.30 – 1.49    | .07 | 9.30 – 9.49     | .47 |
| 1.50 – 1.69    | .08 | 9.50 – 9.69     | .48 |
| 1.70 – 1.89    | .09 | 9.70 – 9.89     | .49 |
| 1.90 – 2.09    | .10 | 9.90 – 10.09    | .50 |
| 2.10 – 2.29    | .11 | 10.10 – 10.29   | .51 |
| 2.30 – 2.49    | .12 | 10.30 – 10.49   | .52 |
| 2.50 – 2.69    | .13 | 10.50 – 10.69   | .53 |
| 2.70 – 2.89    | .14 | 10.70 – 10.89   | .54 |
| 2.90 – 3.09    | .15 | 10.90 – 11.09   | .55 |
| 3.10 – 3.29    | .16 | 11.10 – 11.29   | .56 |
| 3.30 – 3.49    | .17 | 11.30 – 11.49   | .57 |
| 3.50 – 3.69    | .18 | 11.50 – 11.69   | .58 |
| 3.70 – 3.89    | .19 | 11.70 – 11.89   | .59 |
| 3.90 – 4.09    | .20 | 11.90 – 12.09   | .60 |
| 4.10 – 4.29    | .21 | 12.10 – 12.29   | .61 |
| 4.30 – 4.49    | .22 | 12.30 – 12.49   | .62 |
| 4.50 – 4.69    | .23 | 12.50 – 12.69   | .63 |
| 4.70 – 4.89    | .24 | 12.70 – 12.89   | .64 |
| 4.90 – 5.09    | .25 | 12.90 – 13.09   | .65 |
| 5.10 – 5.29    | .26 | 13.10 – 13.29   | .66 |
| 5.30 – 5.49    | .27 | 13.30 – 13.49   | .67 |
| 5.50 – 5.69    | .28 | 13.50 – 13.69   | .68 |
| 5.70 – 5.89    | .29 | 13.70 – 13.89   | .69 |
| 5.90 – 6.09    | .30 | 13.90 – 14.09   | .70 |
| 6.10 – 6.29    | .31 | 14.10 – 14.29   | .71 |
| 6.30 – 6.49    | .32 | 14.30 – 14.49   | .72 |
| 6.50 – 6.69    | .33 | 14.50 – 14.69   | .73 |
| 6.70 – 6.89    | .34 | 14.70 – 14.89   | .74 |
| 6.90 – 7.09    | .35 | 14.90 – 15.09   | .75 |
| 7.10 – 7.29    | .36 | 15.10 – 15.29   | .76 |
| 7.30 – 7.49    | .37 | 15.30 – 15.49   | .77 |
| 7.50 – 7.69    | .38 | 15.50 – 15.69   | .78 |
| 7.70 – 7.89    | .39 | 15.70 – 15.89   | .79 |
| 7.90 – 8.09    | .40 | 15.90 – 16.09   | .80 |

Continued on Reverse



| <b>Amount of Sale</b> | <b>Tax</b> | <b>Amount</b> |
|-----------------------|------------|---------------|
| \$16.10 – \$16.29     | \$ .81     | \$23.51       |
| 16.30 – 16.49         | .82        | 23.52         |
| 16.50 – 16.69         | .83        | 23.53         |
| 16.70 – 16.89         | .84        | 23.54         |
| 16.90 – 17.09         | .85        | 23.55         |
| 17.10 – 17.29         | .86        | 24.51         |
| 17.30 – 17.49         | .87        | 24.52         |
| 17.50 – 17.69         | .88        | 24.53         |
| 17.70 – 17.89         | .89        | 24.54         |
| 17.90 – 18.09         | .90        | 24.55         |
| 18.10 – 18.29         | .91        | 25.51         |
| 18.30 – 18.49         | .92        | 25.52         |
| 18.50 – 18.69         | .93        | 25.53         |
| 18.70 – 18.89         | .94        | 25.54         |
| 18.90 – 19.09         | .95        | 25.55         |
| 19.10 – 19.29         | .96        | 26.51         |
| 19.30 – 19.49         | .97        | 26.52         |
| 19.50 – 19.69         | .98        | 26.53         |
| 19.70 – 19.89         | .99        | 26.54         |
| 19.90 – 20.09         | 1.00       | 26.55         |
| 20.10 – 20.29         | 1.01       | 27.51         |
| 20.30 – 20.49         | 1.02       | 27.52         |
| 20.50 – 20.69         | 1.03       | 27.53         |
| 20.70 – 20.89         | 1.04       | 27.54         |
| 20.90 – 21.09         | 1.05       | 27.55         |
| 21.10 – 21.29         | 1.06       | 28.51         |
| 21.30 – 21.49         | 1.07       | 28.52         |
| 21.50 – 21.69         | 1.08       | 28.53         |
| 21.70 – 21.89         | 1.09       | 28.54         |
| 21.90 – 22.09         | 1.10       | 28.55         |
| 22.10 – 22.29         | 1.11       | 29.51         |
| 22.30 – 22.49         | 1.12       | 29.52         |
| 22.50 – 22.69         | 1.13       | 29.53         |
| 22.70 – 22.89         | 1.14       | 29.54         |
| 22.90 – 23.09         | 1.15       | 29.55         |

To calculate the sales tax on any amount



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**Department of Revenue Offices:**  
*Toll-free in Massachusetts*  
**1-800-392-6089**

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**(617) 727-4545**

***Boston Headquarters***

*100 Cambridge Street, MA 02204*

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**(508) 678-2844**

***Fall River***

*218 South Main Street, MA 02721*

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**(508) 771-2414**

***Hyannis***

*1019 Iyanough Road, MA 02601*

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**(413) 499-2206**

***Pittsfield***

*333 East Street, MA 01201*

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**(413) 784-1000**

***Springfield***

*436 Dwight Street, MA 01103*

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**(508) 792-7300**

***Worcester***

*75A Grove Street, MA 01605*

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